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# Selected Financial Data
# Maryland Public Schools
# 1984-85
# Part III - Analysis of Costs

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## INTRODUCTION

Part III of Selected Financial Data relates the expenditures shown in Part II of the series to the pupils who are the beneficiaries of these expenditures. In addition several other items of information are included to provide more complete analyses of costs between the 24 Maryland local education agencies.

The following tables present per pupil costs using several pupil measures. Tables 1-3 and Table 6 use Average Number Belonging, Table 4 uses Average Daily Attendance and Table 5 uses September 30th enrollment, as defined in section 5-202 of the Public School Laws of Maryland. U.S. Office of Education publications frequently use pupils attending rather than pupils belonging. Cost per pupil belonging is preferred, however, since services must be available to students who are absent as well as those who are in attendance.

## DEFINITIONS

Average Daily Attendance - The sum of the students present on each day of the year divided by the number of days schools were in session.

Average Number Belonging - The sum of the students present or absent on each day of the school year divided by the number of days that schools were in session.

SELECTED FINANCIAL DATA: MARYLAND PUBLIC SCHOOLS 1984-85

PART III - ANALYSIS OF COSTS


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Table 1

Cost per Pupil Belonging for Current Expenses, Capital Outlay, and Debt Service: Prek - 12*

Maryland Public Schools: 1984-85

| Local Unit | Grand Total | Current Expense | | | | Current Capital Outlay and Debt Service+ |
|---|---|---|---|---|---|---|
| | | Total | Regular Programs | Transportation | Teachers' Retirement and Social Security | |
| Total State | $3,824.14 | $3,672.77 | $3,009.17 | $ 185.25 | $ 478.35 | $ 151.37 |
| Allegany | 4,187.23 | 4,143.03 | 2,509.89 | 199.06 | 434.08 | 44.20 |
| Anne Arundel | 3,661.95 | 3,515.09 | 2,862.54 | 187.24 | 465.31 | 146.86 |
| Baltimore City | 3,358.17 | 3,098.40 | 2,647.86 | 92.31 | 358.23 | 259.77 |
| Baltimore | 4,447.41 | 4,315.15 | 3,541.91 | 152.40 | 620.84 | 132.26 |
| Calvert | 3,723.64 | 3,575.04 | 2,891.99 | 246.50 | 436.55 | 148.60 |
| Caroline | 2,960.74 | 2,879.04 | 2,269.87 | 259.02 | 350.15 | 81.70 |
| Carroll | 3,123.05 | 3,051.56 | 2,439.12 | 227.08 | 385.36 | 71.49 |
| Cecil | 3,120.14 | 3,071.63 | 2,499.40 | 193.74 | 378.49 | 48.51 |
| Charles | 3,308.79 | 3,200.65 | 2,573.20 | 269.88 | 357.57 | 108.14 |
| Dorchester | 3,474.92 | 3,359.17 | 2,718.50 | 251.89 | 388.78 | 115.75 |
| Frederick | 3,390.03 | 3,270.32 | 2,627.33 | 211.13 | 431.86 | 119.71 |
| Garrett | 2,842.06 | 2,794.14 | 2,163.35 | 280.45 | 350.34 | 47.92 |
| Harford | 3,289.29 | 3,175.72 | 2,580.46 | 201.12 | 394.14 | 113.57 |
| Howard | 4,128.32 | 3,959.97 | 3,272.41 | 223.82 | 463.74 | 168.35 |
| Kent | 3,470.36 | 3,453.43 | 2,721.95 | 340.14 | 391.34 | 16.93 |
| Montgomery | 5,094.69 | 4,901.45 | 4,001.46 | 214.91 | 685.08 | 193.24 |
| Prince George's | 3,693.07 | 3,577.89 | 2,901.08 | 202.50 | 474.31 | 115.18 |
| Queen Anne's | 3,474.94 | 3,367.29 | 2,690.76 | 307.89 | 368.64 | 107.65 |
| St. Mary's | 3,218.51 | 3,186.08 | 2,580.15 | 241.54 | 364.39 | 32.43 |
| Somerset | 3,052.65 | 3,018.29 | 2,364.00 | 296.05 | 358.24 | 34.36 |
| Talbot | 3,628.10 | 3,490.67 | 2,873.27 | 237.88 | 379.52 | 137.43 |
| Washington | 3,474.59 | 3,359.32 | 2,788.48 | 150.38 | 420.46 | 115.27 |
| Wicomico | 3,319.42 | 3,161.46 | 2,536.43 | 217.35 | 407.68 | 157.96 |
| Worcester | 3,988.60 | 3,895.80 | 3,114.73 | 281.57 | 499.50 | 92.80 |

*Half-time kindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs.
+Current capital outlay are expenditures of current funds which result in the acquisition of new fixed assets or additions to existing fixed assets; debt service expenditures include both principal and interest payments.

Table 2

Cost Per Pupil Belonging* For Current Expenses:+ Maryland Public Schools: 1984 - 85

| Local Unit | All Costs Including Transportation | | | | All Costs Excluding Transporation | | | |
|---|---|---|---|---|---|---|---|---|
| | Total Including State Share of Teachers' Retirement and Social Security | | Total Excluding State Share of Teachers' Retirement and Social Security | | Total Including State Share of Teachers' Retirement and Social Security | | Total Excluding State Share of Teachers' Retirement and Social Security | |
| | Cost | Rank | Cost | Rank | Cost | Rank | Cost | Rank |
| Total State | $3,672.77 | - | $3,194.40 | - | $3,487.52 | - | $3,009.17 | - |
| Allegany | 3,143.03 | 18 | 2,708.95 | 19 | 2,943.97 | 18 | 2,509.89 | 19 |
| Anne Arundel | 3,515.09 | 7 | 3,049.78 | 9 | 3,327.85 | 6 | 2,862.52 | 8 |
| Baltimore City | 3,098.60 | 19 | 2,740.37 | 18 | 3,006.29 | 14 | 2,647.86 | 13 |
| Baltimore | 4,315.15 | 2 | 3,694.32 | 2 | 4,162.75 | 2 | 3,541.91 | 2 |
| Calvert | 3,575.04 | 6 | 3,138.49 | 5 | 3,328.54 | 7 | 2,891.99 | 6 |
| Caroline | 2,879.04 | 23 | 2,528.89 | 23 | 2,620.02 | 23 | 2,269.87 | 23 |
| Carroll | 3,051.56 | 21 | 2,666.20 | 21 | 2,824.28 | 21 | 2,439.12 | 21 |
| Cecil | 3,071.63 | 20 | 2,693.14 | 20 | 2,877.90 | 20 | 2,499.40 | 20 |
| Charles | 3,200.65 | 14 | 2,843.08 | 13 | 2,930.76 | 19 | 2,573.20 | 15 |
| Dorchester | 3,359.17 | 12 | 2,970.38 | 11 | 3,107.28 | 11 | 2,718.50 | 11 |
| Frederick | 3,270.32 | 13 | 2,838.46 | 14 | 3,059.19 | 13 | 2,627.33 | 14 |
| Garrett | 2,794.14 | 24 | 2,443.79 | 24 | 2,513.69 | 24 | 2,163.35 | 24 |
| Harford | 3,175.72 | 16 | 2,781.58 | 16 | 2,974.60 | 15 | 2,580.46 | 16 |
| Howard | 3,959.97 | 3 | 3,496.23 | 3 | 3,736.14 | 3 | 3,272.41 | 3 |
| Kent | 3,453.43 | 9 | 3,062.09 | 8 | 3,113.29 | 10 | 2,721.95 | 10 |
| Montgomery | 4,901.45 | 1 | 4,216.37 | 1 | 4,686.54 | 1 | 4,001.46 | 1 |
| Prince George's | 3,577.89 | 5 | 3,103.59 | 7 | 3,375.29 | 5 | 2,901.08 | 5 |
| Queen Anne's | 3,367.29 | 10 | 2,998.65 | 10 | 3,059.39 | 12 | 2,690.76 | 12 |
| St. Mary's | 3,186.08 | 15 | 2,821.70 | 15 | 2,944.53 | 16 | 2,580.15 | 17 |
| Somerset | 3,018.29 | 22 | 2,660.04 | 22 | 2,722.24 | 22 | 2,364.00 | 22 |
| Talbot | 3,490.67 | 8 | 3,111.14 | 6 | 3,252.79 | 8 | 2,873.27 | 7 |
| Washington | 3,359.32 | 11 | 2,938.87 | 12 | 3,208.94 | 9 | 2,788.48 | 9 |
| Wicomico | 3,161.46 | 17 | 2,753.77 | 17 | 2,944.11 | 17 | 2,536.43 | 18 |
| Worcester | 3,895.80 | 4 | 3,396.30 | 4 | 3,614.23 | 4 | 3,114.73 | 4 |

* Average Prek-12 enrollment, with half-time kindergarten pupils expressed in full time equivalents.

+ Includes the following expenditures: Administration, Instruction, Student Personnel Services, Health Services, Student Transportation, Operation and Maintenance of Plant and Fixed Charges; excludes Adult Education, Cocurricular activities, Food Service Operations, Outgoing Transfers, Community Services, and additional equipment.

Table 3

Cost per Pupil Belonging* for Current Expenses:+ Maryland Public Schools: 1984-85

| Local Unit | Total Cost per Pupil | | Administration | | Instruction | | Special Education | | Student Personnel Services | | Health Services | | Student Transportation | | Operation of Plant | | Maintenance of Plant | | Fixed Charges | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | C | R | C | R | C | R | C | R | C | R | C | R | C | R | C | R | C | R | C | R |
| Total State | $3,192.90 | - | $ 161.09 | - | $1,789.61 | - | $ 284.15 | - | $ 16.70 | - | $ 7.08 | - | $ 185.25 | - | $ 349.18 | - | $ 116.42 | - | $283.42 | - |
| Allegany | 2,708.95 | 19 | 130.47 | 19 | 1,592.97 | 16 | 184.15 | 19 | 14.11 | 11 | 0.43 | 18 | 199.06 | 19 | 287.88 | 17 | 74.96 | 22 | 224.92 | 13 |
| Anne Arundel | 3,049.78 | 9 | 134.20 | 17 | 1,828.77 | 5 | 239.50 | 9 | 26.42 | 1 | - | 24 | 187.24 | 21 | 314.82 | 14 | 114.92 | 9 | 203.91 | 18 |
| Baltimore City | 2,740.17 | 18 | 145.25 | 15 | 1,422.14 | 22 | 350.72 | 2 | 13.43 | 13 | 0.34 | 19 | 92.31 | 24 | 356.61 | 5 | 85.47 | 19 | 273.91 | 4 |
| Baltimore | 3,694.32 | 2 | 146.18 | 14 | 2,174.60 | 2 | 289.32 | 3 | 22.58 | 3 | 16.38 | 3 | 152.40 | 22 | 422.98 | 1 | 120.83 | 6 | 349.05 | 2 |
| Calvert | 3,138.49 | 5 | 181.49 | 6 | 1,734.19 | 7 | 271.02 | 6 | 24.79 | 2 | 0.95 | 15 | 246.50 | 9 | 342.16 | 7 | 100.37 | 13 | 237.02 | 11 |
| Caroline | 2,528.89 | 23 | 150.66 | 13 | 1,401.40 | 24 | 166.98 | 23 | 10.99 | 20 | 0.46 | 17 | 259.02 | 7 | 259.51 | 22 | 91.10 | 16 | 188.77 | 22 |
| Carroll | 2,666.20 | 21 | 114.61 | 22 | 1,574.96 | 17 | 196.33 | 17 | 12.55 | 17 | 9.61 | 9 | 227.08 | 12 | 248.94 | 23 | 85.01 | 20 | 197.11 | 20 |
| Cecil | 2,698.14 | 20 | 121.71 | 20 | 1,560.66 | 18 | 188.67 | 18 | 11.33 | 19 | 4.58 | 11 | 192.73 | 20 | 308.70 | 15 | 115.22 | 8 | 188.54 | 23 |
| Charles | 2,843.08 | 13 | 134.34 | 16 | 1,513.90 | 19 | 267.49 | 7 | 19.20 | 5 | 0.26 | 22 | 269.88 | 6 | 351.84 | 6 | 73.29 | 23 | 212.88 | 14 |
| Dorchester | 2,970.38 | 11 | 162.92 | 8 | 1,661.02 | 11 | 207.11 | 13 | 14.66 | 10 | 4.69 | 10 | 251.89 | 8 | 318.91 | 11 | 95.82 | 14 | 253.36 | 8 |
| Frederick | 2,838.46 | 14 | 160.32 | 9 | 1,677.59 | 8 | 175.47 | 21 | 9.52 | 23 | 1.54 | 14 | 211.13 | 16 | 333.86 | 9 | 85.60 | 18 | 183.43 | 24 |
| Garrett | 2,443.79 | 24 | 109.07 | 23 | 1,360.87 | 20 | 175.88 | 22 | 17.13 | 8 | 0.16 | 23 | 280.45 | 5 | 226.79 | 24 | 63.91 | 24 | 209.53 | 16 |
| Harford | 2,781.58 | 16 | 91.27 | 24 | 1,647.58 | 13 | 159.55 | 24 | 9.57 | 22 | 16.86 | 2 | 201.12 | 18 | 315.55 | 13 | 94.18 | 15 | 245.90 | 10 |
| Howard | 3,496.23 | 3 | 232.83 | 2 | 1,921.09 | 4 | 279.28 | 5 | 12.97 | 16 | 23.55 | 1 | 223.82 | 13 | 371.47 | 2 | 168.11 | 1 | 263.11 | 7 |
| Kent | 3,062.09 | 8 | 211.85 | 3 | 1,672.32 | 9 | 229.91 | 12 | 8.06 | 24 | 0.52 | 16 | 340.14 | 1 | 298.55 | 16 | 102.32 | 12 | 198.42 | 19 |
| Montgomery | 4,216.37 | 1 | 277.24 | 1 | 2,371.19 | 1 | 399.36 | 1 | 13.91 | 12 | 0.33 | 20 | 214.91 | 15 | 363.67 | 4 | 140.18 | 3 | 435.58 | 1 |
| Prince George's | 3,103.59 | 7 | 130.48 | 18 | 1,657.01 | 12 | 288.12 | 4 | 18.80 | 6 | 15.43 | 5 | 202.50 | 17 | 364.33 | 3 | 149.69 | 2 | 277.23 | 3 |
| Queen Anne's | 2,998.65 | 10 | 165.98 | 7 | 1,593.03 | 15 | 205.69 | 14 | 21.32 | 4 | 15.53 | 4 | 307.89 | 2 | 287.73 | 18 | 129.39 | 5 | 272.09 | 5 |
| St. Mary's | 2,821.70 | 15 | 152.75 | 12 | 1,487.03 | 21 | 254.89 | 8 | 16.18 | 9 | 1.91 | 13 | 241.55 | 10 | 317.37 | 12 | 117.10 | 7 | 232.92 | 12 |
| Somerset | 2,660.04 | 22 | 196.51 | 5 | 1,404.33 | 23 | 198.66 | 16 | 10.80 | 21 | 9.62 | 8 | 296.05 | 3 | 275.62 | 20 | 75.91 | 21 | 193.54 | 21 |
| Talbot | 3,111.14 | 6 | 198.01 | 4 | 1,814.38 | 6 | 232.91 | 11 | 18.73 | 7 | 3.36 | 12 | 237.87 | 11 | 287.24 | 19 | 109.70 | 10 | 208.94 | 17 |
| Washington | 2,938.87 | 12 | 158.15 | 11 | 1,671.96 | 10 | 201.66 | 15 | 13.00 | 15 | 0.29 | 21 | 150.38 | 23 | 338.66 | 8 | 138.49 | 4 | 266.28 | 6 |
| Wicomico | 2,753.77 | 17 | 118.67 | 21 | 1,630.40 | 14 | 178.88 | 20 | 13.25 | 14 | 14.37 | 6 | 217.35 | 14 | 265.40 | 21 | 105.45 | 11 | 210.00 | 15 |
| Worcester | 3,396.30 | 4 | 159.65 | 10 | 2,029.00 | 3 | 239.30 | 10 | 12.16 | 18 | 13.12 | 7 | 281.57 | 4 | 323.43 | 10 | 90.11 | 17 | 247.96 | 9 |

* Half-time kindergarten enrollment has been converted to full-time equivalent to arrive at per pupil costs.

\+ Teachers' Retirement and Social Security are not included

Note: C=Cost; R=Rank

Table 4

Cost per Pupil Attending* for Current Expenses: Maryland Public Schools: 1984-85

| Local Unit | Total Cost per Pupil | | Administration | | Instruction | | Fixed Charges | | Student Personnel Services | | Health Services | | Student Transportation | | Operation of Plant | | Maintenance of Plant | | Special Education | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Cost | R | Cost | R | Cost | R | Cost | R | Cost | R | Cost | R | Cost | R | Cost | R | Cost | R | Cost | R |
| Total State | $3,474.49 | | $ 175.14 | | $1,947.35 | | $ 308.40 | | $ 18.17 | | $ 7.71 | | $ 201.57 | | $ 379.96 | | $ 126.99 | | $ 309.20 | |
| Allegany | 2,866.15 | 20 | 138.04 | 19 | 1,685.41 | 17 | 237.97 | 13 | 14.93 | 12 | 0.45 | 18 | 210.61 | 19 | 304.59 | 19 | 79.31 | 22 | 194.84 | 19 |
| Anne Arundel | 3,246.72 | 9 | 142.86 | 18 | 1,946.86 | 5 | 217.08 | 18 | 28.13 | 1 | 0.00 | 24 | 199.33 | 21 | 335.15 | 14 | 122.34 | 9 | 254.97 | 9 |
| Baltimore City | 3,216.81 | 10 | 170.52 | 10 | 1,669.51 | 19 | 321.55 | 3 | 15.77 | 10 | 0.40 | 19 | 108.36 | 24 | 418.64 | 2 | 100.33 | 15 | 411.73 | 2 |
| Baltimore | 3,942.57 | 2 | 156.00 | 15 | 2,320.73 | 2 | 372.51 | 2 | 24.09 | 3 | 17.48 | 3 | 162.64 | 22 | 451.41 | 1 | 128.95 | 6 | 308.76 | 4 |
| Calvert | 3,355.68 | 6 | 194.05 | 6 | 1,854.21 | 7 | 253.42 | 11 | 26.50 | 2 | 1.02 | 15 | 263.56 | 9 | 365.84 | 7 | 107.31 | 13 | 289.77 | 6 |
| Caroline | 2,675.32 | 23 | 159.38 | 14 | 1,482.54 | 23 | 199.70 | 23 | 11.63 | 20 | 0.49 | 17 | 274.02 | 7 | 274.53 | 22 | 96.38 | 17 | 176.65 | 23 |
| Carroll | 2,838.22 | 22 | 122.00 | 22 | 1,676.57 | 18 | 209.83 | 20 | 13.36 | 17 | 10.23 | 9 | 241.74 | 12 | 265.00 | 23 | 90.49 | 20 | 209.00 | 17 |
| Cecil | 2,918.81 | 18 | 131.91 | 20 | 1,691.44 | 16 | 204.34 | 22 | 12.28 | 19 | 4.96 | 11 | 209.97 | 20 | 334.56 | 15 | 124.87 | 8 | 204.48 | 18 |
| Charles | 3,037.84 | 15 | 143.54 | 16 | 1,617.61 | 20 | 227.46 | 14 | 20.52 | 6 | 0.28 | 22 | 288.37 | 6 | 375.94 | 6 | 78.31 | 23 | 285.81 | 7 |
| Dorchester | 3,164.39 | 12 | 173.56 | 8 | 1,769.51 | 10 | 269.91 | 8 | 15.62 | 11 | 4.99 | 10 | 268.34 | 8 | 339.74 | 12 | 102.08 | 14 | 220.64 | 13 |
| Frederick | 3,049.45 | 14 | 172.23 | 9 | 1,802.29 | 9 | 197.07 | 24 | 10.23 | 22 | 1.65 | 14 | 226.82 | 16 | 358.68 | 9 | 91.96 | 19 | 188.52 | 20 |
| Garrett | 2,582.10 | 24 | 115.24 | 23 | 1,437.89 | 24 | 221.39 | 15 | 18.10 | 8 | 0.17 | 23 | 296.32 | 5 | 239.62 | 24 | 67.53 | 24 | 185.84 | 22 |
| Harford | 2,959.79 | 17 | 97.12 | 24 | 1,753.14 | 13 | 261.65 | 10 | 10.18 | 23 | 17.94 | 2 | 214.00 | 18 | 335.77 | 13 | 100.22 | 16 | 169.77 | 24 |
| Howard | 3,718.18 | 3 | 247.61 | 2 | 2,043.05 | 4 | 279.81 | 7 | 13.80 | 15 | 25.04 | 1 | 238.03 | 13 | 395.05 | 4 | 178.78 | 1 | 297.01 | 5 |
| Kent | 3,271.14 | 8 | 226.31 | 3 | 1,786.49 | 11 | 211.97 | 19 | 8.61 | 24 | 0.55 | 16 | 363.36 | 1 | 318.93 | 16 | 109.31 | 12 | 245.61 | 12 |
| Montgomery | 4,520,69 | 1 | 297.25 | 1 | 2,542.33 | 1 | 467.02 | 1 | 14.91 | 13 | 0.35 | 20 | 230.42 | 14 | 389.92 | 5 | 150.30 | 3 | 428.19 | 1 |
| Prince George's | 3,399.36 | 5 | 142.92 | 17 | 1,814.92 | 8 | 303.64 | 4 | 20.59 | 5 | 16.90 | 4 | 221.80 | 17 | 399.05 | 3 | 163.96 | 2 | 315.58 | 3 |
| Queen Anne's | 3,189.34 | 11 | 176.54 | 7 | 1,694.33 | 15 | 289.39 | 5 | 22.68 | 4 | 16.51 | 5 | 327.47 | 2 | 306.03 | 17 | 137.62 | 5 | 218.77 | 14 |
| St. Mary's | 3,029.23 | 16 | 163.99 | 13 | 1,596.40 | 21 | 250.05 | 12 | 17.37 | 9 | 2.05 | 13 | 259.31 | 10 | 340.71 | 11 | 125.71 | 7 | 273.64 | 8 |
| Somerset | 2,844.73 | 21 | 209.09 | 5 | 1,501.84 | 22 | 206.98 | 21 | 11.55 | 21 | 10.29 | 8 | 316.60 | 3 | 294.75 | 20 | 81.18 | 21 | 212.45 | 16 |
| Talbot | 3,310.94 | 7 | 210.73 | 4 | 1,930.90 | 6 | 222.36 | 15 | 19.93 | 7 | 3.57 | 12 | 253.15 | 11 | 305.69 | 18 | 116.75 | 10 | 247.86 | 11 |
| Washington | 3,117.51 | 13 | 167.76 | 12 | 1,773.59 | 12 | 282.46 | 6 | 13.79 | 16 | 0.31 | 21 | 159.52 | 23 | 359.25 | 8 | 146.91 | 4 | 213.92 | 11 |
| Wicomico | 2,898.10 | 19 | 124.89 | 21 | 1,715.85 | 14 | 221.01 | 17 | 13.95 | 14 | 15.13 | 6 | 228.74 | 15 | 279.30 | 21 | 110.97 | 11 | 188.26 | 21 |
| Worcester | 3,596.97 | 4 | 169.09 | 11 | 2,148.89 | 3 | 262.61 | 9 | 12.87 | 18 | 13.90 | 7 | 298.20 | 4 | 342.53 | 10 | 95.44 | 18 | 253.44 | 10 |

* Half-time kindergarten enrollment has been converted to full-time equivalent to arrive at per pupil costs.
+ Teachers' Retirement and Social Security are not included
Note: C=Cost; R=Rank

Table 5

Cost Per Pupil for Tuition Bylaw*: Maryland Public Schools: 1984-85
(Preliminary)

| Local Unit | Adjusted State Aid Enrollment | Local Appropriation | Cost Per Pupil |
|---|---|---|---|
| Total State | 642,903.50 | $1,326,264,591 | $2,062.93 |
| Allegany | +11,093.00 | 14,820,797 | 1,336.05 |
| Anne Arundel | 61,199.75 | 117,957,715 | 1,927.42 |
| Baltimore City | 105,709.75 | 117,658,203 | 1,113.03 |
| Baltimore | 78,272.75 | 226,171,964 | 2,889.54 |
| Calvert | 7,610.25 | 17,488,998 | 2,298.85 |
| Caroline | 4,135.00 | 4,343,369 | 1,050.39 |
| Carroll | 18,539.00 | 28,138,885 | 1,517.82 |
| Cecil | 11,600.50 | 15,415,769 | 1,328.88 |
| Charles | 16,177.00 | 22,434,953 | 1,386.84 |
| Dorchester | 4,734.50 | 6,592,103 | 1,392.35 |
| Frederick | +22,605.75 | 36,804,383 | 1,628,10 |
| Garrett | +5,296.50 | 5,223,288 | 986.18 |
| Harford | 26,337,00 | 39,423,651 | 1,496.89 |
| Howard | 23,469.25 | 61,337,763 | 2,613.54 |
| Kent | 2,256.50 | 3,995,326 | 1,770.59 |
| Montgomery | +87,507.50 | 330,035,058 | 3,771.51 |
| Prince George's | +102,301.75 | 191,106,700 | 1,868.06 |
| Queen Anne's | +4,531.75 | 7,596,691 | 1,676.33 |
| St. Mary's | 10,305.00 | 15,065,566 | 1,461.9/ |
| Somerset | +3,155.50 | 2,737,083 | 867.40 |
| Talbot | +3,534.50 | 7,892,692 | 2,233.04 |
| Washington | +16,955.00 | 27,007,668 | 1,592.90 |
| Wicomico | 10,773.50 | 14,583,358 | 1,353.63 |
| Worcester | +4,802.50 | 12,432,608 | 2,588.78 |

*Section 4-120 of the Public School Laws of Maryland provides for funding arrangements when students who reside near a county boundary attend school in the adjoining county. For each student, the sending unit is required to pay the receiving unit the lesser of the local expense per pupil of either local unit. If the cost is higher in the receiving unit, the State provides for the difference.

+Minor discrepancies in reports of sending and receiving unit have not been resolved as of date of publication.

Table 6

Cost per Pupil Belonging Excluding Federal Funds: Maryland Public Schools: 1984-85

| Local Unit | Total Current Expenses | Current Expense Excluding Transportation | Student Transportation | Administration | Instruction | Special Education | Student Personnel Services | Health Services | Operation of Plant | Maintenance of Plant | Fixed Charges |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Total State | $2,901.90 | $2,727.11 | $ 174.79 | $ 142.98 | $1,602.30 | $ 256.67 | $ 16.61 | $ 6.82 | $ 344.11 | $ 113.79 | $ 243.83 |
| Allegany | 2,446,30 | 2,246.94 | 199.36 | 108.95 | 1,412.52 | 155.25 | 14.09 | 0.43 | 287.77 | 73.02 | 194.91 |
| Anne Arundel | 2,823.65 | 2,639.79 | 183.86 | 126.36 | ,662.66 | 211.16 | 26.42 | - | 314.82 | 115.67 | 182.70 |
| Baltimore City | 2,355.45 | 2,263.17 | 92.28 | 108.13 | 1,174.38 | 319.08 | 13.41 | - | 356.61 | 84.74 | 206.82 |
| Baltimore | 3,400.71 | 3,248.42 | 152.29 | 133.47 | 1,976.04 | 269.79 | 22.20 | 16.12 | 422.40 | 120.83 | 287.57 |
| Calvert | 2,858.84 | 2,612.73 | 246.11 | 164.21 | 1,563.65 | 228.15 | 24.75 | 0.95 | 333.82 | 99.32 | 197.88 |
| Caroline | 2,211.85 | 1,958.37 | 253.48 | 130.36 | 1,191.05 | 134.46 | 10.51 | 0.40 | 249.20 | 89.44 | 152.95 |
| Carroll | 2,446.69 | 2,220.89 | 225.80 | 112.92 | 1,410.53 | 169.98 | 12.55 | 9.61 | 248.94 | 81.68 | 174.68 |
| Cecil | 2,445.05 | 2,252.35 | 192.70 | 115.28 | 1,384.00 | 167.15 | 11.33 | 1.61 | 293.95 | 111.10 | 167.93 |
| Charles | 2,600.78 | 2,331.25 | 269.53 | 119.88 | 1,337.03 | 238.65 | 19.03 | 0.26 | 350.67 | 72.32 | 193.41 |
| Dorchester | 2,566.00 | 2,316.58 | 249.42 | 150.85 | 1,405.77 | 160.75 | 14.66 | 0.06 | 299.23 | 91.64 | 193.62 |
| Frederick | 2,618.51 | 2,407.38 | 211.13 | 152.87 | 1,512.92 | 145.33 | 9.52 | 1.54 | 333.86 | 85.55 | 165.79 |
| Garrett | 2,103.85 | 1,821.87 | 281.98 | 82.97 | 1,152.79 | 128.60 | 16.81 | 0.16 | 226.65 | 60.05 | 153.84 |
| Harford | 2,591.33 | 2,391.58 | 199.75 | 84.26 | 1,510.41 | 138.45 | 9.57 | 16.86 | 315.55 | 90.[illegible] | 226.25 |
| Howard | 3,075.32 | 3,075.32 | - | 217.36 | 1,790.95 | 249.28 | 12.97 | 23.44 | 371.47 | 160.16 | 249.69 |
| Kent | 2,741.56 | 2,401.42 | 340.14 | 189.64 | 1,431.98 | 205.95 | 8.06 | 0.52 | 296.30 | 94.64 | 174.33 |
| Montgomery | 3,857.10 | 3,653.46 | 203.64 | 254.85 | 2,156.35 | 374.79 | 13.91 | 0.33 | 333.47 | 130.27 | 389.49 |
| Prince George's | 2,913.14 | 2,712.48 | 200.66 | 117.45 | 1,529.73 | 264.72 | 18.80 | 15.43 | 364.33 | 147.77 | 254.25 |
| Queen Anne's | 2,646.39 | 2,339.82 | 306.57 | 133.21 | 1,404.89 | 131.82 | 21.32 | 15.01 | 285.78 | 127.04 | 220.75 |
| St. Mary's | 2,490.58 | 2,249.20 | 241.38 | 138.98 | 1,227.24 | 224.96 | 16.02 | 0.12 | 317.37 | 117.08 | 207.43 |
| Somerset | 2,312.44 | 2,018.59 | 293.85 | 129.87 | 1,263.42 | 133.62 | 9.42 | 3.66 | 274.48 | 74.59 | 129.53 |
| Talbot | 2,743.72 | 2,505.91 | 237.81 | 170.74 | 1,541.60 | 195.83 | 18.73 | 3.32 | 286.10 | 108.13 | 181.46 |
| Washington | 2,614.26 | 2,464.02 | 150.24 | 144.37 | 1,454.37 | 161.02 | 12.98 | - | 331.34 | 138.49 | 221.45 |
| Wicomico | 2,484.58 | 2,267.99 | 216.59 | 108.19 | 1,435.63 | 156.16 | 13.25 | 13.94 | 265.09 | 101.36 | 174.37 |
| Worcester | 3,005.76 | 2,725.67 | 280.09 | 125.26 | 1,755.93 | 210.51 | 9.80 | 13.12 | 318.34 | 89.67 | 203.04 |

Table 7

Cost Per Pupil Belonging* for Materials of Instruction, Textbooks and Library Books: Prek-12

Maryland Public Schools: 1982-83 - 1984-85

| | Total Supplies and Materials + | | | Textbooks | | | Library Books | | |
|---|---|---|---|---|---|---|---|---|---|
| Local Unit | 1982-83 | 1983-84 | 1984-85 | 1982-83 | 1983-84 | 1984-85 | 1982-83 | 1983-84 | 1984-85 |
| Total State | $ 65.54 | $ 69.63 | $ 76.40 | $ 16.87 | $ 19.13 | $ 22.27 | $ 7.63 | $ 6.91 | $ 6.80 |
| Allegany | 51.17 | 54.34 | 81.81 | 3.61 | 6.27 | 22.21 | 10.15 | 11.04 | 5.49 |
| Anne Arundel | 64.04 | 83.20 | 86.56 | 10.21 | 13.30 | 16.00 | 7.18 | 6.85 | 7.59 |
| Baltimore City | 45.21 | 52.90 | 54.98 | 13.28 | 13.92 | 20.27 | 5.55 | 3.50 | 2.95 |
| Baltimore | 72.83 | 65.46 | 74.86 | 22.87 | 23.34 | 25.18 | 7.47 | 6.24 | 2.61 |
| Calvert | 104.67 | 118.60 | 116.16 | 30.65 | 34.87 | 39.09 | 12.11 | 14.64 | 13.07 |
| Caroline | 105.57 | 88.99 | 59.60 | 41.01 | 43.18 | 25.98 | 6.65 | 6.67 | 11.66 |
| Carroll | 76.14 | 94.19 | 95.58 | 14.84 | 24.81 | 25.02 | 4.97 | 9.35 | 13.64 |
| Cecil | 75.50 | 75.14 | 86.10 | 21.79 | 23.23 | 30.11 | 9.34 | 6.15 | 10.69 |
| Charles | 63.87 | 55.31 | 62.12 | 14.81 | 14.17 | 16.93 | 8.87 | 7.24 | 7.16 |
| Dorchester | 74.48 | 69.25 | 74.14 | 7.37 | 10.33 | 6.62 | 10.22 | 8.12 | 6.26 |
| Frederick | 75.06 | 76.80 | 85.70 | 17.89 | 15.60 | 21.71 | 13.57 | 15.69 | 14.05 |
| Garrett | 71.55 | 64.90 | 57.30 | 25.05 | 25.75 | 21.72 | 10.20 | 4.95 | 3.93 |
| Harford | 79.02 | 79.47 | 87.42 | 27.18 | 30.46 | 34.40 | 18.11 | 12.03 | 14.19 |
| Howard | 104.03 | 111.15 | 125.04 | 24.86 | 27.09 | 31.02 | 12.55 | 14.58 | 14.66 |
| Kent | 97.62 | 56.60 | 91.92 | 8.76 | 16.78 | 29.70 | 14.35 | 5.18 | 11.48 |
| Montgomery | 78.16 | 76.31 | 87.43 | 21.83 | 20.06 | 21.24 | 8.81 | 7.37 | 7.74 |
| Prince George's | 44.04 | 56.10 | 59.23 | 8.16 | 17.64 | 20.66 | 0.96 | 2.15 | 2.30 |
| Queen Anne's | 85.18 | 98.45 | 88.26 | 23.17 | 37.90 | 24.56 | 10.84 | 13.04 | 14.90 |
| St. Mary's | 113.55 | 88.29 | 91.17 | 21.55 | 23.68 | 18.26 | 21.59 | 17.50 | 16.87 |
| Somerset | 74.11 | 67.54 | 81.29 | 18.32 | 16.04 | 23.88 | 3.63 | 3.52 | 5.27 |
| Talbot | 121.48 | 109.98 | 121.41 | 22.58 | 13.19 | 13.63 | 25.38 | 17.75 | 17.32 |
| Washington | 51.92 | 49.77 | 59.25 | 10.97 | 14.42 | 18.65 | 6.72 | 7.07 | 9.08 |
| Wicomico | 62.77 | 62.13 | 91.44 | 11.05 | 12.01 | 32.10 | 12.03 | 11.21 | 13.13 |
| Worcester | 119.41 | 122.26 | 128.32 | 15.60 | 24.62 | 20.99 | 11.66 | 11.79 | 11.61 |

* Half-time kindergarten pupils are expressed in full time equivalents to arrive at per pupil costs.
+ Includes textbooks, library books and all other instructional supplies and materials.

Table 8

Percent Distribution of Current Expenses: Maryland Public Schools: 1984 - 85

| Local Unit | Transportation | Administration | Instruction | | Pupil Personnel Services | Health Services | Operation of Plant | Maintenance of Plant | Fixed Charges | | Community Services | Outgoing Transfers | Current Capital Outlay |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Regular | Special Education | | | | | Local Share | State Share | | | |
| State Average | 4.9 | 4.3 | 48.1 | 7.6 | 0.4 | 0.2 | 9.3 | 3.1 | 7.6 | 12.8 | 0.2 | 1.0 | 0.5 |
| Allegany | 6.3 | 4.1 | 50.0 | 5.8 | 0.4 | * | 9.0 | 2.4 | 7.1 | 13.6 | 0.5 | * | 0.8 |
| Anne Arundel | 5.3 | 3.8 | 51.3 | 6.7 | 0.7 | 0.0 | 8.8 | 3.2 | 5.7 | 13.0 | * | 0.7 | 0.8 |
| Baltimore City | 2.9 | 4.6 | 44.5 | 11.0 | 0.4 | * | 11.2 | 2.7 | 3.6 | 11.2 | 0.3 | 2.2 | 0.4 |
| Baltimore | 3.5 | 3.3 | 49.8 | 6.6 | 0.5 | 0.4 | 9.7 | 2.8 | 8.0 | 14.2 | 0.1 | 0.8 | 0.3 |
| Calvert | 6.7 | 4.9 | 46.8 | 7.3 | 0.7 | * | 9.2 | 2.7 | 6.4 | 11.8 | 0.4 | 0.3 | 2.8 |
| Caroline | 8.7 | 5.1 | 47.3 | 5.6 | 0.4 | * | 8.8 | 3.1 | 6.4 | 11.8 | 0.2 | 1.0 | 1.6 |
| Carroll | 7.3 | 3.7 | 50.8 | 6.3 | 0.4 | 0.3 | 8.0 | 2.7 | 6.3 | 12.5 | 0.4 | 0.3 | 1.0 |
| Cecil | 6.2 | 3.9 | 50.4 | 6.1 | 0.4 | 0.1 | 10.0 | 3.7 | 6.1 | 12.2 | 0.2 | 0.5 | 0.2 |
| Charles | 8.2 | 4.1 | 46.2 | 8.1 | 0.6 | * | 10.7 | 2.2 | 6.5 | 10.9 | 1.5 | 0.4 | 0.6 |
| Dorchester | 7.4 | 4.8 | 48.7 | 6.1 | 0.4 | 0.1 | 9.4 | 2.8 | 7.4 | 11.4 | 0.6 | 0.3 | 0.6 |
| Frederick | 6.3 | 4.8 | 50.3 | 5.3 | 0.3 | * | 10.0 | 2.6 | 5.5 | 12.9 | 0.1 | 0.6 | 1.2 |
| Garrett | 9.7 | 3.8 | 47.0 | 6.1 | 0.6 | * | 7.8 | 2.2 | 7.2 | 12.1 | 0.3 | 1.5 | 1.7 |
| Harford | 6.3 | 2.8 | 51.3 | 5.0 | 0.3 | 0.5 | 9.8 | 2.9 | 7.7 | 12.3 | 0.1 | 0.5 | 0.5 |
| Howard | 5.5 | 5.7 | 46.8 | 6.8 | 0.3 | 0.6 | 9.1 | 4.1 | 6.4 | 11.3 | 1.2 | 0.9 | 1.3 |
| Kent | 9.7 | 6.0 | 47.6 | 6.5 | 0.2 | * | 8.5 | 2.9 | 5.6 | 11.1 | 0.6 | 0.8 | 0.5 |
| Montgomery | 4.3 | 5.6 | 47.7 | 8.0 | 0.3 | * | 7.3 | 2.8 | 8.7 | 13.7 | * | 1.3 | 0.3 |
| Prince George's | 5.6 | 3.6 | 45.9 | 8.0 | 0.5 | 0.4 | 10.1 | 4.1 | 7.7 | 13.1 | 0.1 | 0.7 | 0.2 |
| Queen Anne's | 8.9 | 4.8 | 46.2 | 6.0 | 0.6 | 0.4 | 8.3 | 3.7 | 7.9 | 10.7 | 0.5 | 1.2 | 0.8 |
| St. Mary's | 7.5 | 4.7 | 45.8 | 7.9 | 0.5 | 0.1 | 9.8 | 3.6 | 7.2 | 11.3 | 0.3 | 0.3 | 1.0 |
| Somerset | 9.6 | 6.4 | 45.7 | 6.5 | 0.4 | 0.3 | 9.0 | 2.5 | 6.3 | 11.7 | 0.9 | * | 0.7 |
| Talbot | 6.6 | 5.5 | 50.7 | 6.5 | 0.5 | 0.1 | 8.0 | 3.1 | 5.8 | 10.6 | 0.4 | 0.7 | 1.5 |
| Washington | 4.4 | 4.6 | 48.6 | 5.9 | 0.4 | * | 9.9 | 4.0 | 7.8 | 12.3 | 0.8 | 0.4 | 0.9 |
| Wicomico | 6.8 | 3.7 | 51.1 | 5.6 | 0.4 | 0.5 | 8.3 | 3.3 | 6.6 | 12.8 | 0.3 | * | 0.6 |
| Worcester | 7.1 | 4.0 | 51.4 | 6.1 | 0.3 | 0.3 | 8.2 | 2.3 | 6.3 | 12.7 | 0.2 | * | 1.1 |

* Less than 0.1 percent

Table 9

Percent Distribution of Day School Current Expenses
Maryland Public Schools: 1984-85

| Local Unit | Transportation | Administration | Instruction | | Pupil Personnel Services | Health Services | Operation of Plant | Maintenance of Plant | Fixed Charges |
|---|---|---|---|---|---|---|---|---|---|
| | | | Regular | Special Education | | | | | |
| State Average | 5.8 | 5.0 | 56.1 | 8.9 | 0.5 | 0.2 | 10.9 | 3.7 | 8.9 |
| Allegany | 7.3 | 4.8 | 58.8 | 6.8 | 0.5 | * | 10.8 | 2.8 | 8.3 |
| Anne Arundel | 6.0 | 4.4 | 60.0 | 7.9 | 0.9 | 0.0 | 10.3 | 3.9 | 6.7 |
| Baltimore City | 3.4 | 5.3 | 51.9 | 12.8 | 0.5 | * | 13.0 | 3.1 | 10.0 |
| Baltimore | 4.1 | 4.0 | 58.9 | 7.8 | 0.6 | 0.4 | 11.4 | 3.3 | 9.4 |
| Calvert | 7.9 | 5.8 | 55.3 | 8.8 | 0.8 | * | 10.9 | 3.2 | 7.6 |
| Caroline | 10.2 | 6.0 | 55.4 | 6.8 | 0.4 | * | 10.3 | 3.6 | 7.5 |
| Carroll | 8.5 | 4.3 | 59.1 | 7.4 | 0.5 | 0.4 | 9.3 | 3.2 | 7.4 |
| Cecil | 7.2 | 4.5 | 57.9 | 7.0 | 0.4 | 0.2 | 11.5 | 4.3 | 7.0 |
| Charles | 9.5 | 4.7 | 53.2 | 9.4 | 0.7 | * | 12.4 | 2.6 | 7.5 |
| Dorchester | 8.5 | 5.5 | 55.9 | 7.0 | 0.5 | 0.2 | 10.7 | 3.2 | 8.5 |
| Frederick | 7.4 | 5.6 | 59.1 | 6.2 | 0.3 | 0.1 | 11.8 | 3.0 | 6.5 |
| Garrett | 11.5 | 4.5 | 55.7 | 7.2 | 0.7 | * | 9.3 | 2.6 | 8.6 |
| Harford | 7.2 | 3.3 | 59.2 | 5.7 | 0.3 | 0.6 | 11.3 | 3.4 | 8.8 |
| Howard | 6.4 | 6.7 | 54.9 | 8.0 | 0.4 | 0.7 | 10.6 | 4.8 | 7.5 |
| Kent | 11.1 | 6.9 | 54.6 | 7.5 | 0.3 | * | 9.7 | 3.3 | 6.5 |
| Montgomery | 5.1 | 6.6 | 56.2 | 9.5 | 0.3 | * | 8.6 | 3.8 | 10.3 |
| Prince George's | 6.5 | 4.2 | 53.4 | 9.3 | 0.6 | 0.5 | 11.7 | 4.8 | 8.9 |
| Queen Anne's | 10.3 | 5.5 | 53.1 | 6.9 | 0.7 | 0.5 | 9.6 | 4.3 | 9.1 |
| St. Mary's | 8.6 | 5.4 | 52.7 | 9.0 | 0.6 | 0.1 | 11.2 | 4.1 | 8.3 |
| Somerset | 11.1 | 7.4 | 52.8 | 7.5 | 0.4 | 0.4 | 10.4 | 2.9 | 7.3 |
| Talbot | 7.6 | 6.4 | 58.3 | 7.5 | 0.6 | 0.1 | 8.2 | 3.5 | 6.7 |
| Washington | 5.1 | 5.4 | 56.9 | 6.9 | 0.4 | * | 11.5 | 4.7 | 9.1 |
| Wicomico | 7.9 | 4.3 | 59.2 | 6.5 | 0.5 | 0.5 | 9.6 | 3.8 | 7.6 |
| Worcester | 8.3 | 4.7 | 59.7 | 7.0 | 0.4 | 0.4 | 9.5 | 2.7 | 7.3 |

*Less than 0.1 percent
NOTE: Expenditures for Teachers' Retirement and Social Security are not included.

Table 10

Historical Value of Maryland Public School Property* per Pupil Belonging+: 1984-85

| Local Unit | Total Value | | Land & Buildings | Furniture & Equipment |
|---|---|---|---|---|
| | Amount | Per Pupil | | |
| Total State | $3,519,523,624 | $ 5,460 | $3,193,208,388 | $326,315,236 |
| Allegany | 155,597,316 | 13,712 | 134,749,438 | 20,847,878 |
| Anne Arundel | 372,944,605 | 6,072 | 326,355,527 | 46,589,078 |
| Baltimore City | 534,527,026 | 4,911 | 490,673,335 | 43,853,691 |
| Baltimore | 396,151,258 | 5,031 | 376,555,204 | 19,596,054 |
| Calvert | 46,420,203 | 6,068 | 39,872,322 | 6,547,881 |
| Caroline | 18,903,641 | 4,433 | 18,086,606 | 817,035 |
| Carroll | 106,212,376 | 5,739 | 100,263,204 | 5,949,172 |
| Cecil | 59,245,000 | 5,155 | 43,009,000 | 16,236,000 |
| Charles | 103,661,678 | 6,505 | 91,551,717 | 12,109,961 |
| Dorchester | 46,045,445 | 9,447 | 45,600,945 | 444,500 |
| Frederick | 126,291,341 | 5,675 | 112,334,310 | 13,957,031 |
| Garrett | 42,329,320 | 7,827 | 42,329,320+ | N/A |
| Harford | 132,628,066 | 5,035 | 121,789,993 | 10,838,073 |
| Howard | 137,361,369 | 5,830 | 128,276,183 | 9,085,186 |
| Kent | 24,621,508 | 10,441 | 18,860,178 | 5,761,330 |
| Montgomery | 484,219,345 | 5,462 | 459,511,922 | 24,707,423 |
| Prince George's | 447,724,649 | 4,381 | 384,578,055 | 63,146,594 |
| Queen Anne's | N/A | | N/A | N/A |
| St. Mary's | 54,432,343 | 4,823 | 54,432,343+ | N/A |
| Somerset | 18,278,288 | 5,588 | 18,278,288+ | N/A |
| Talbot | 21,064,832 | 6,013 | 16,677,381 | 4,387,451 |
| Washington | 85,350,049 | 5,012 | 85,350,049 | N/A |
| Wicomico | 66,429,875 | 6,124 | 49,442,165 | 16,987,710 |
| Worcester | 39,084,091 | 8,150 | 34,630,903 | 4,453,188 |

* Excludes construction in progress.
+ Half-time kindergarten students are expressed in full-time equivalents in arriving at per pupil costs.
+ Includes furniture and equipment.

Table 11

Average Salary Per Teacher and Principal: Maryland Public Schools: 1984-85, 1979-80, 1974-75

| | 1984-85 | | | 1979-80 | | | 1974-75 | | |
|---|---|---|---|---|---|---|---|---|---|
| Local Unit | Total | Principals* | Teachers | Total | Principals* | Teachers | Total | Principals* | Teachers |
| Total State | $26,180 | $38,951 | $25,477 | $18,215 | $28,693 | $17,685 | $13,102 | $21,508 | $12,650 |
| Allegany | 22,764 | 31,247 | 22,332 | 16,964 | 23,616 | 16,602 | 11,794 | 17,061 | 11,479 |
| Anne Arundel | 26,631 | 43,413 | 25,777 | 18,423 | 30,593 | 17,873 | 13,063 | 20,605 | 12,747 |
| Baltimore City | 23,411 | 35,340 | 22,748 | 16,116 | 24,600 | 15,705 | 11,469 | 19,125 | 11,163 |
| Baltimore | 28,262 | 39,080 | 27,564 | 19,622 | 31,077 | 18,988 | 14,177 | 24,019 | 13,624 |
| Calvert | 25,652 | 36,490 | 24,989 | 17,412 | 28,861 | 16,901 | 11,597 | 18,972 | 11,061 |
| Caroline | 18,857 | 30,554 | 18,302 | 14,779 | 23,874 | 14,362 | 10,500 | 16,065 | 10,211 |
| Carroll | 24,039 | 34,780 | 23,524 | 15,754 | 23,066 | 15,384 | 11,477 | 18,800 | 11,051 |
| Cecil | 21,306 | 36,868 | 20,496 | 15,467 | 26,885 | 14,876 | 11,509 | 18,950 | 11,080 |
| Charles | 24,033 | 34,317 | 23,539 | 16,324 | 26,433 | 15,867 | 11,667 | 23,925 | 11,087 |
| Dorchester | 21,891 | 28,003 | 21,423 | 17,473 | 24,248 | 16,959 | 11,087 | 16,296 | 10,776 |
| Frederick | 24,007 | 37,131 | 23,308 | 16,328 | 26,862 | 15,766 | 12,733 | 19,496 | 12,311 |
| Garrett | 20,311 | 29,942 | 19,696 | 13,701 | 21,872 | 13,219 | 10,067 | 14,997 | 9,764 |
| Harford | 24,950 | 38,107 | 24,252 | 16,906 | 25,575 | 16,480 | 12,543 | 19,807 | 12,192 |
| Howard | 25,371 | 40,846 | 24,551 | 16,563 | 27,096 | 16,060 | 13,082 | 21,219 | 12,631 |
| Kent | 20,790 | 34,617 | 19,829 | 14,439 | 24,233 | 13,888 | 10,829 | 16,884 | 10,282 |
| Montgomery | 31,757 | 51,155 | 30,842 | 22,704 | 37,664 | 21,970 | 15,859 | 26,349 | 15,314 |
| Prince George's | 27,834 | 39,896 | 27,161 | 19,707 | 31,007 | 19,158 | 13,862 | 22,392 | 13,275 |
| Queen Anne's | 22,914 | 30,076 | 22,495 | 15,116 | 23,051 | 14,672 | 11,040 | 17,774 | 10,674 |
| St. Mary's | 22,999 | 32,039 | 22,413 | 15,599 | 23,122 | 15,178 | 11,059 | 17,367 | 10,693 |
| Somerset | 18,382 | 20,998 | 18,222 | 13,849 | 18,794 | 13,584 | 9,783 | 12,256 | 9,517 |
| Talbot | 23,221 | 32,971 | 22,602 | 14,511 | 22,460 | 14,043 | 10,911 | 16,978 | 10,604 |
| Washington | 23,554 | 32,550 | 23,061 | 16,472 | 24,874 | 16,022 | 11,481 | 18,133 | 11,089 |
| Wicomico | 22,718 | 32,486 | 22,092 | 15,382 | 22,393 | 14,907 | 11,319 | 16,646 | 10,943 |
| Worcester | 23,261 | 34,068 | 22,680 | 16,868 | 21,541 | 16,602 | 11,464 | 19,721 | 11,083 |

*Includes principals and vice principals.

NOTE: Average salaries are computed by dividing the total salaries paid during the fiscal year by the equivalent full time positions.

S3610-2.7

MARYLAND STATE DEPARTMENT OF EDUCATION
200 WEST BALTIMORE STREET
BALTIMORE, MARYLAND 21201
(301) 659-2664

DATE June 27, 1986

TO Recipients - Selected Financial Data, Part III

FROM Kathie Hiatt KH

SUBJECT ERRATA

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Table 1 of Selected Financial Data, Part 3, Analysis of Costs contains two typographical errors for Allegany County. Please note that the Grand Total should be 3,187.23 and the Current Expense Total should be 3,143.03. Both were overstated by $1,000.00.

KH:lw